MC 2982/2007

BEFORE

THE HON’BLE MR JUSTICE D BISWAS

THE HON’BLE MR JUSTICE B.P. KATAKEY

Heard Dr. A Saraf, learned Senior counsel for the applicant and Mr. R Dubey, learned counsel for the respondents.

By this application, the applicant has prayed for a direction to the assessing authority not to proceed pursuant to the Notice of Demand dated 27.7.2007 issued by the Assistant Commissioner of Taxes, Unit-A, Guwahati in respect to the period from May 2007 to July 2007.

A batch of writ petitions as well as the appeals relating to the validity of the Assam Entry Tax Act, 2001 (as amended) is being heard by this Court and the hearing is continuing. This Court earlier, on similar writ petitions as well as the writ appeals including one filed by the present applicant, has directed the respondent authority not to take any coercive steps for realization of entry tax. However, the petitioner was directed to continue to file the return as before.

That being the position and the said interim order has not been altered or modified, the respondent authority cannot proceed to take any coercive steps for realization of entry tax. It is, however, made clear that the petitioner shall continue to file the return as before.

The Misc. case accordingly stands disposed of.